

*Description:* Section 146(f) of the Internal Revenue Code requires that issuing authorities of certain types of tax-exempt bonds must notify the IRS if they intend to carry forward the unused limitation for specific projects. The IRS uses the information to complete the required study of tax-exempt bonds (required by Congress).

*Respondents:* Business or other for-profit, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 10,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—6 hr., 13 min.  
Learning about the law or the form—2 hr., 11 min.  
Preparing and sending the form to the IRS—2 hr., 23 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 107,800 hours.

*OMB Number:* 1545-0915.

*Form Number:* IRS Form 8332.

*Type of Review:* Extension.

*Title:* Release of Claim to Exemption for Child of Divorced or Separated Parents.

*Description:* This form is used by the custodial parent to release claim to the dependency exemption for a child of divorced or separated parents. The data is used to verify that the noncustodial parent is entitled to claim the exemption.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 150,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—7 minutes.  
Learning about the law or the form—5 minutes.  
Preparing the form—7 minutes.  
Copying, assembling, and sending the form to the IRS—14 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 82,500 hours.

*OMB Number:* 1545-0954.

*Form Number:* IRS Form 1120-ND.

*Type of Review:* Extension.

*Title:* Return for Nuclear Decommissioning Funds and Certain Related Persons.

*Description:* A nuclear utility files Form 1120-ND to report the income and taxes of a fund set up by the public utility to provide cash or the dismantling of a nuclear power plant. The IRS uses Form 1120-ND to determine if the fund income taxes are correctly computed and if a person related to the fund or the nuclear utility must pay taxes on self-dealing.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 100.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—23 hr., 12 min.  
Learning about the law or the form—3 hr., 7 min.  
Preparing the form—5 hr., 30 min.  
Copying, assembling, and sending the form to the IRS—32 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 3,236 hours.

*OMB Number:* 1545-1013.

*Form Number:* IRS Form 8612.

*Type of Review:* Extension.

*Title:* Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts.

*Description:* Form 8612 is used by real estate investment trusts to compute and pay the excise tax on undistributed income imposed under section 4981. IRS uses the information to verify that the correct amount of tax has been reported.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 20.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—6 hr., 13 min.  
Learning about the law or the form—1 hr., 41 min.  
Preparing and sending the form to the IRS—1 hr., 52 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 195 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 19, 1998.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995,

Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before July 30, 1998 to be assured of consideration.

### Financial Crimes Enforcement Network (FinCEN)

*OMB Number:* 1506-0009.

*Form Number:* TD F 90-22.1.

*Regulation Parts:* 31 CFR Parts 103.22, 103.23, 103.24, 103.25, 103.26, 103.27, 103.28, 103.29, 103.32, 103.33, 103.34, 103.35, 103.36, 103.37, 103.38, 103.43, 103.45, 103.54, 103.71, 103.72, 103.72, 103.73, 103.75, 103.76 and 103.77.

*Type of Review:* Extension.

*Title:* Financial Recordkeeping and Reporting of Currency and Foreign Transactions; and, Report of Foreign Bank and Financial Accounts (TD F 90-22.1).

*Description:* This information collection, which applies primarily to financial institutions, assists Federal, State and local law enforcement in the identification, investigation, and prosecution of individuals involved in money laundering, tax evasion, and prosecution of individuals involved in money laundering, tax evasion, narcotics trafficking and other crimes. The information collection also assists in the examination and other regulatory matters.

*Respondents:* Individuals or households, Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 140,000.

*Estimated Total Annual Responses:* 13,000,000.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 11,529,711 hours.

*Clearance Officer:* Lois K. Holland (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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